United Nations A/RES/72/8 B

General Assembly

Distr.: General
12 July 2018

Seventy-second session
Agenda item 133

Resolution adopted by the General Assembly on 5 July 2018

[*on the report of the Fifth Committee (A/72/572/Add.1)*]

72/8. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 71/261 B of 30 June 2017 and 72/8 A of 17 November 2017,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2016 to 30 June 2017 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Takes note* of the audit opinions and findings, and endorses the recommendations, contained in the report of the Board of Auditors;[2]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

3. *Acknowledges* the usefulness of the conclusions and recommendations of the Advisory Committee on audit opinions and findings on peacekeeping operations and other related cross-cutting issues, contained in the report of the Board of Auditors together with other relevant reports under the agenda item on financial reports and audited financial statements, and reports of the Board of Auditors, and in this regard looks forward to considering the conclusions and recommendations of the Advisory

[1] Resolution 72/8, in section VI of the *Official Records of the General Assembly, Seventy-second Session, Supplement No. 49* (A/72/49), vol. I, becomes resolution 72/8 A.
[2] *Official Records of the General Assembly, Seventy-second Session, Supplement No. 5*, vol. II (A/72/5 (Vol. II)).
[3] A/72/756.
[4] A/72/850.

Please recycle

Committee under this agenda item as well as under other relevant agenda items, as appropriate;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017;[3]

6. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

7. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

8. *Further requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

104th plenary meeting
5 July 2018